

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Adv. Pro. No. 08-01789 (BRL)

Plaintiffs

SIPA Liquidation

vs.

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

**OBJECTION TO TRUSTEE'S  
DETERMINATION OF**

**CLAIM**

JAN - 8 2010

U.S. BANKRUPTCY COURT, SDNY

Claimants:

- 1) **Claim Number: 004644**, Kathy G. Walsh, General Partner;
- 2) **Claim Number: 004649**, Kathy G. Walsh;
- 3) **Claim Number 005362**, Walsh Family Trust #2;
- 4) **Claim Number 004647**, Walsh Family Trust #3;
- 5) **Claim Number 004646**, Robert G. Walsh Family Trust #3;
- 6) **Claim Number 004648**, Robert G. Walsh Family Trust #4;
- 7) **Claim Number 005361**, James R. & Kathleen Walsh;
- 8) **Claim Number 004645**, James R. & Kathy Walsh; and,
- 9) **Claim Number 005360**, Margaret B. Gwinn Trust

**WE hereby object to the Notice of Trustee's Determination of Claim dated**

**December 8, 2009 (the "Determination Letter") and states as follows:**

1. I placed funds in the S& Associate General Partnership, and P&S General Partnership, respectively, (the "Investment Groups") to be invested with Bernard L Madoff Investment Securities LLC ("Madoff") and am a customer of Madoff under

the SIPA and entitled to receive \$500,000 in SIPC insurance. 15 U.S.C. Sec. 78111 (2).

2. All conditions precedent to the filing of the claim were met.
3. I have received the Trustee's Determination Letter stating that my claim was denied.
4. I hereby incorporate by reference and thus join in the "Objection to Trustee's Determination of Claim" filed on behalf of S&P Associates General Partnership and P&S Associates General Partnership (The Investment Groups) and each of its members served on January 5th, 2010.

Wherefore and in consideration of the foregoing, I hereby file this written Objection to the Trustee's Determination Letter, request a hearing on the matter, and request full redress as provided by law.

I hereby certify that a copy of the foregoing was served on the Clerk of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York, 10004 and upon Irving H. Picard, Trustee, c/o Baker and Hostetler LLP, Attn: Claims Dept., 45 Rockefeller Plaza, New York, New York, 10111 this 5th day of January, 2010.

Kathleen G Walsh

**5280 NE 28<sup>th</sup> Ave.**

**Fort Lauderdale, FL 33308**

**Claim Number: 004644**, Kathy G. Walsh, General Partner;

**Claim Number: 004649**, Kathy G. Walsh;

James R. Walsh, Trustee  
**James R. Walsh, TRUSTEE for the following Trusts**

**706 Lakeside Circle**

**Pompano Beach, FL 33060**

**Claim Number 005362, Walsh Family Trust #2;**

**Claim Number 004647, Walsh Family Trust #3;**

**Claim Number 004646, Robert G. Walsh Family Trust #3;**

**Claim Number 004648, Robert G. Walsh Family Trust #4;**

James R. Walsh Kathleen M. Walsh  
**706 Lakeside Circle**

**Pompano Beach, FL 33060**

**Claim Number 005361, James R. & Kathleen Walsh;**

**Claim Number 004645, James R. & Kathy Walsh; and,**

Margaret B. Gwinn PTE  
**TRUSTEE,**  
**211**  
**706 Lakeside Circle**

**Pompano Beach, FL 33060**

**Claim Number 005360, Margaret B. Gwinn Trust**